

Audit Title	ACN	Status	Report Typ	Service Area	IRD Contact
Status of the Following Audits Is: Audit In-Process					
Audit of Annual Cohort Default Rates	A03-C0017	Audit In-Process	OIG Audit	Schools	Pamela Jefferson (202) 377-3457
Audit of Controls Over the Access, Disclosure and Use of Social Security Numbers	A19-C0006	Audit In-Process	OIG Audit	FSA	Mark Love (202) 377-3024
Audit of FSA Oracle Federal Financials Financial Management System	A11-C0011	Audit In-Process	OIG Audit	FSA/CFO	Martha Benjamin (202) 377-3016
Evaluation of Graduation and Completion Rates for Postsecondary Schools	I13-C0001	Audit In-Process	OIG Audit		Bernardette Herbert (202) 377-3465
Foreign Schools Cohort Default Rate	A02-B0001	Audit In-Process	OIG Audit	CMO	Mark Love (202) 377-3024
FY02 FSA Financial Statement Audit	A17-C0009	Audit In-Process	OIG Audit	CFO	Pamela Jefferson (202) 377-3457
Government Paperwork Elimination Act (GPEA)	A11-C0009	Audit In-Process	OIG Audit	OCFO - EDCAPS; Selected OSFAP Systems	Martha Benjamin (202) 377-3016
OIG Audit of Systems Service Continuity	A11-C0010	Audit In-Process	OIG Audit	FSA	Martha Benjamin (202) 377-3016
Qualitative Review of SFA's Enterprise Architecture	A07-C0001	Audit In-Process	OIG Audit	OCIO	Pamela Jefferson (202) 377-3457
Review of Accenture Consulting Contract for the Student Financial Assistance Modernization Blueprint	A07-B0008	Audit In-Process	OIG Audit	CIO	Dawn Dawson (202) 377-3468
Review of Direct Loan Reconciliations	A06-B0002	Audit In-Process	OIG Audit	Schools Channel	Jesse Moya (202) 377-3469
Status of the Following Audits Is: CAP Accepted					
Audit of Controls Over Equipment Furnished to SFA Contractors	A19-B0001	CAP Accepted	OIG Audit	Contracts&Acquisition	Mark Love (202) 377-3024
Audit of the Collection of Personally Identifiable Information Through ED Internet Sites	A11-130002	CAP Accepted	OIG Audit	OCIO/SFA	Dawn Dawson (202) 377-3468

Audit Title	ACN	Status	Report Typ	Service Area	IRD Contact
Financial Responsibility Review	A09-A0018	CAP Accepted	OIG Audit	CMO	Jesse Moya (202) 377-3469
Great Lakes Implementation of the New Guaranty Agency Funding Model	A05-0025	CAP Accepted	OIG Audit	Financial Partners	Mark Love (202) 377-3024
Student Financial Assistance - Annual Financial Statement Audit FY 1999	S17-90018	CAP Accepted	OIG Audit	SFA	Bernardette Herbert (202) 377-3465
The Recertification Process for Foreign Schools Needs To Be Improved	A01-90005	CAP Accepted	OIG Audit	Schools Channel	Pamela Jefferson (202) 377-3457
Virtual Data Center Security Review	11-A0015	CAP Accepted	OIG Audit	CIO	Faye Harris (202) 377-3464
Status of the Following Audits Is: CAP Submitted					
Audit of Controls Over the Audit Follow-up System: Closed Recommendations	A19-B0002	CAP Submitted	OIG Audit	OCFO	Dawn Dawson (202) 377-3468
Audit of Ed Disaster Recovery and backup Plans (DRP) for selected information technology systems.	A11-A0009	CAP Submitted	OIG Audit	OCIO, CIO	Faye Harris (202) 377-3464
Electronic Records Management	A11-A0011	CAP Submitted	OIG Audit	OCIO, CIO	Faye Harris (202) 377-3464
FY 2000 SFA Financial Statement Audit	A17-A0003	CAP Submitted	OIG Audit	SFA	Pamela Jefferson (202) 377-3457
FY01 SFA Financial Statement Audit	17-B0007	CAP Submitted	OIG Audit	SFA	Pamela Jefferson (202) 377-3457
Presidential Decision Directive 63 Critical Infrastructure Protection Phase I Review	A11-A0005	CAP Submitted	OIG Audit	OCIO, CIO	Faye Harris (202) 377-3464
Review of the Effectiveness of the Title IV SFA Application Verification Process	A06-A0020	CAP Submitted	OIG Audit	Schools Channel	Jesse Moya (202) 377-3469
Status of the Following Audits Is: Closed					
Distance Education - Phase I	A09-90030	Closed	OIG Audit	Schools Channel	Bernardette Herbert (202) 377-3465

Audit Title	ACN	Status	Report Typ	Service Area	IRD Contact
Distance Education - Phase II	A09-90030	Closed	OIG Audit	Schools Channel	Bernardette Herbert (202) 377-3465
Improper Payments (Payment Process Review)	A17-B0001	Closed	OIG Audit	INTER DEP	Jesse Moya (202) 377-3469
Status of the Following Audits Is: Draft Report					
Audit of Department Controls for Ability to Benefit Test Administration Oversight	A03-B0001	Draft Report	OIG Audit	INTER DEP	Bernardette Herbert (202) 377-3465
Status of the Following Audits Is: Final Report					
Review of Security Posture, Policies, and Plans	11-90013	Final Report	OIG Audit	OCIO, CIO	Faye Harris (202) 377-3464
Status of the Following Audits Is: Final Report-No CAP					
Review of SFA's Internal Controls Over the Procurement of Goods and Services Using Third-Party Drafts and Purchase Cards	A&I-2000-14	Final Report-No CAP	OIG Audit	CFO	Faye Harris (202) 377-3464
SFA Action Memorandum No. 00-01-Planned Payment to Contractor for Unauthorized Work	00-01	Final Report-No CAP	SFA Action Memo	OCFO	Faye Harris (202) 377-3464
Status of the Following Audits Is: OIG Closed					
Identification of Schools Not Making Title IV Refunds	A06-B0001	OIG Closed	OIG Audit	Schools	Bernardette Herbert (202) 377-3465
Review of SFA Implementation of the Clinger-Cohen Act of 1996	A07-C0002	OIG Closed	OIG Audit	OCIO	Pamela Jefferson (202) 377-3457

Total Audits: 34

Audit In-Process		Total	11		
<i>Audit of Annual Cohort Default Rates</i>		Entrance Date	6/5/2002	Status	Audit In-Process
		Exit Date		SFA PO	Y
Service Area	Schools	ACN	A03-C0017	Audit Objectives/Summary To determine if the annual cohort default rates provide sufficient information on defaults in the Title IV loan programs.	
IRD Contacts Pamela Jefferson (202) 377-3457 Jesse Moya (202) 377-3469		Report Type	OIG Audit		
		Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Audit Contacts		Draft			
Jeffery Nekrasz (215) 656-6245, Ken Dion (617) 223-9300		Final			
<i>Audit of Controls Over the Access, Disclosure and Use of Social Security Numbers</i>		Entrance Date	4/30/2002	Status	Audit In-Process
		Exit Date		SFA PO	Y
Service Area	FSA	ACN	A19-C0006	Audit Objectives/Summary This audit is part of the PCII government-wide review of controls over SSNs. Objectives are to determine whether FSA: (1) Makes legal and informed disclosures of SSNs to third parties, (2) Has appropriate controls over contractors' access and use of SSNs, (3) has appropriate controls over other entities' access and use of SSNs, and (4) Has adequate controls over access to individuals' SSNs maintained in its databases.	
IRD Contacts Mark Love (202) 377-3024 Martha Benjamin (202) 377-3016		Report Type	OIG Audit		
		Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Audit Contacts		Draft			
Nancy Brown (202) 863-9540, Michele Weaver-Dugan (202) 863-9526		Final			
<i>Audit of FSA Oracle Federal Financials Financial Management System</i>		Entrance Date	4/1/2002	Status	Audit In-Process
		Exit Date		SFA PO	
Service Area	FSA/CFO	ACN	A11-C0011	Audit Objectives/Summary OIG's Systems Internal Audit Team held an entrance conference to officially commence the audit of Federal Student Aid's Implementation and Development of Oracle Federal Financials. The team met with FSA and Accenturel to communicate what issues will be covered during the audit, to establish a basis of communication, and to determine what issues FSA would like to see addressed during the audit. The objectives of the audit is to evaluate select areas of the implementation and operation of the FSA's Oracle Federal Financials. The review will include the following: (1) the overall status of Oracle Financials development and implementation, (2) the status of interfaces; (3) security of FSA's implementation of Oracle Financials; and (4) program management of the Oracle Federal Financials system.	
IRD Contacts Martha Benjamin (202) 377-3016 Mark Love (202) 377-3024		Report Type	OIG Audit		
		Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Audit Contacts		Draft			
Lisa Matluk, HQ/OIG 863-9594		Final			

*Evaluation of Graduation and Completion Rates for Postsecondary Schools***Entrance Date** 2/13/2002 **Status** Audit In-Process**Audit Objectives/Summary****Exit Date** 6/7/2002 **SFA PO** Y**Service Area****ACN** I13-C0001**IRD Contacts**

Bernardette Herbert (202) 377-3465

Report Type OIG Audit

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Final	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Audit Contacts*Foreign Schools Cohort Default Rate***Entrance Date** 0/18/2000 **Status** Audit In-Process**Audit Objectives/Summary****Exit Date** **SFA PO** Y

The OIG is performing preliminary survey work on foreign school default data to determine if it is necessary to continue the audit.

Service Area CMO**ACN** A02-B0001**IRD Contacts**Mark Love (202) 377-3024
Pamela Jefferson (202) 377-3457**Report Type** OIG Audit

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Final	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

The objectives of this survey work include determining if (1) foreign schools' default rates are accurate, (2) foreign schools, specifically in the Caribbean, South America and Mexico are properly reporting student status on Student Status Confirmation Reports, (3) schools/others are making payments for students on pre-claims reports in order to avoid defaults.

Audit Contacts

Dave DeHaven (617) 223-4289

*FY02 FSA Financial Statement Audit***Entrance Date** 5/20/2002 **Status** Audit In-Process**Audit Objectives/Summary****Exit Date** **SFA PO** Y

To express an opinion on the financial statements of SFA as of September 30, 2002. The audit will provide reasonable assurance about whether these statements are free of material misstatement. The audit will examine the evidence supporting the amounts and disclosures in the statements; compliance with certain provisions of laws and regulations; and will assess the internal control over assets, the execution of transactions and financial reporting.

Service Area CFO**ACN** A17-C0009**IRD Contacts**Pamela Jefferson (202) 377-3457
Bernardette Herbert (202) 377-3465**Report Type** OIG Audit

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Final	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Audit Contacts

<i>Government Paperwork Elimination Act (GPEA)</i>		Entrance Date	1/18/2002	Status	Audit In-Process	Audit Objectives/Summary
		Exit Date	6/5/2002	SFA PO		Audit of GPEA Implementation: The Office of Inspector General Work Plan for FY 2002-2003 describes an audit of the implementation of the Government Paperwork Elimination Act (GPEA), ACN A11-C0009.
Service Area	OCFO - EDCAPS; Selected OSFAP Systems	ACN	A11-C0009	Report Type	OIG Audit	
IRD Contacts	Martha Benjamin (202) 377-3016 Faye Harris (202) 377-3464	Report Date		Response Due Date		The audit will focus on the Department's progress in developing and implementing its GPEA plan, reviewing the GPEA security plan development process including risk assessments, and to ensure that we are in compliance with OMB regulations.
Audit Contacts	Andrew Patchan, HQ/OIG 863-9497	Extension Due Date		Actual Response Date/CAP		
		Draft				
		Final				
<i>OIG Audit of Systems Service Continuity</i>		Entrance Date	1/31/2002	Status	Audit In-Process	Audit Objectives/Summary
		Exit Date		SFA PO		The audit will focus on ED's overall continuity plans related to various systems functions and interfaces.
Service Area	FSA	ACN	A11-C0010	Report Type	OIG Audit	
IRD Contacts	Martha Benjamin (202) 377-3016 Faye Harris (202) 377-3464	Report Date		Response Due Date		
Audit Contacts	Andrew Patchan, HQ/OIG 863-9832	Extension Due Date		Actual Response Date/CAP		
		Draft				
		Final				
<i>Qualitative Review of SFA's Enterprise Architecture</i>		Entrance Date	0/24/2001	Status	Audit In-Process	Audit Objectives/Summary
		Exit Date		SFA PO	Y	A spin-off of the Implementation Review (A07C0002), OIG will assess the compatibility and integration between SFA, the Department-wide architecture, and compliance with OMB guidance. Report TBD.
Service Area	OCIO	ACN	A07-C0001	Report Type	OIG Audit	
IRD Contacts	Pamela Jefferson (202) 377-3457 Martha Benjamin (202) 377-3016	Report Date		Response Due Date		
Audit Contacts	Denise Wempe (816) 880-4023	Extension Due Date		Actual Response Date/CAP		
		Draft				
		Final				

Review of Accenture Consulting Contract
for the Student Financial Assistance
Modernization Blueprint

Service Area CIO

IRD Contacts

Dawn Dawson (202) 377-3468
Faye Harris (202) 377-3464

Audit Contacts

Denise Wempe (816) 880-4023

Entrance Date 2/22/2001 **Status** Audit In-Process

Exit Date **SFA PO** Y

ACN A07-B0008

Report Type OIG Audit

Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Draft

Final

Audit Objectives/Summary

The engagement letter states that the objectives of the review of the contract are to:
1) determine the relationship between the subsequent task orders and the original contract and assess whether contractor performance to date is in accordance with the contract;
2) review contractor charges, including charges associated with the 'share in savings' task order and determine whether the contractor received fees for this task order under the original contract;
3) evaluate performance indicators established to measure contractor performance; and
4) evaluate the methodology used to baseline the operational cost information that will be used to measure contractor performance in the 'share in savings' task order.

Review of Direct Loan Reconciliations

Service Area Schools Channel

IRD Contacts

Jesse Moya (202) 377-3469
Mark Love (202) 377-3024

Audit Contacts

Tom Roznowski (214) 880-3031, Philip
Cook (214) 880-3031

Entrance Date 1/31/2001 **Status** Audit In-Process

Exit Date **SFA PO** Y

ACN A06-B0002

Report Type OIG Audit

Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Draft

Final

Audit Objectives/Summary

The audit objectives will be to determine if Direct Loan schools are (1) properly reconciling their Direct Loan records on a monthly basis and (2) identifying and returning excess cash prior to the program year close-out process. The review will focus on Direct Loan program years 1998-99 and 1999-2000.

CAP Accepted

Total 7

Audit of Controls Over Equipment
Furnished to SFA Contractors

Service Area Contracts&Acquisition

IRD Contacts

Mark Love (202) 377-3024
Bernardette Herbert (202) 377-3465

Audit Contacts

Nancy Brown, (202) 260-3883

Entrance Date 0/23/2000 **Status** CAP Accepted

Exit Date 9/25/2001 **SFA PO** Y

ACN A19-B0001

Report Type OIG Audit

Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Draft 1/14/2001 2/13/2001 2/14/2001

Final 3/15/2002 5/13/2002

Audit Objectives/Summary

Objectives are: Evaluate SFA's procedures for identifying and controlling the use of computer equipment furnished to SFA contractors. Determine whether computer equipment furnished to SFA contractors is properly accounted for and identified as the Department's property. The external report to CSC will be issued under A19-B0003. The external report to ACS will be issued under A19-B0004.

*Audit of the Collection of Personally Identifiable Information Through ED Internet Sites***Service Area** OCIO/SFA**IRD Contacts**Dawn Dawson (202) 377-3468
Faye Harris (202) 377-3464**Audit Contacts**

Melinda Stephens

Entrance Date 12/8/2000 **Status** CAP Accepted**Exit Date** 2/7/2001 **SFA PO** N**ACN** A11-130002**Report Type** OIG Audit

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	2/9/2001	2/15/2001		
Final	2/20/2001	4/21/2001		2/15/2001

Audit Objectives/Summary

Within 60 days of enactment of The Treasury and General Government Appropriations Act, 2001 (Act), which was signed into law on December 21, 2000, the OIG was required to submit a report to Congress on ED's collection or review of data that includes personally identifiable information about individuals who access ED Internet sites. The final audit report found three areas that needed additional oversight. Specifically, the report cited ED's need 1) strengthen controls over the use of persistent cookies, 2) ensure that privacy policy notices are provided consistently, and 3) monitor methods for collecting personally identifiable information.

*Financial Responsibility Review***Service Area** CMO**IRD Contacts**Jesse Moya (202) 377-3469
Pamela Jefferson (202) 377-3457**Audit Contacts**

Gloria Pilotti (916) 498-6622 - Barbara Koerner (916) 491-2863

Entrance Date 8/8/2000 **Status** CAP Accepted**Exit Date** 4/24/2001 **SFA PO** Y**ACN** A09-A0018**Report Type** OIG Audit

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	6/29/2001	7/30/2001	8/2/2001	8/2/2001
Final	8/28/2001	1/27/2001		1/26/2001

Audit Objectives/Summary

Determine if SFA has established sufficient controls and procedures to enforce the Financial Responsibility regulations. Specifically, it will determine whether (1) the contract (with Friday Systems) adequately defines the job that needs to be done and contains provisions to ensure that it gets done; (2) the contractor has implemented policies and procedures that ensure contract provisions are met and that SFA is provided with timely, accurate information on institutional Financial Responsibility; (3) SFA's monitoring of the contractor's on-going performance ensures that contract provisions are met; (4) SFA has qualified staff, and policies & procedures that ensure that enforcement action is taken that complies with Financial Responsibility regulations.

*Great Lakes Implementation of the New Guaranty Agency Funding Model***Service Area** Financial Partners**IRD Contacts**Mark Love (202) 377-3024
Pamela Jefferson (202) 377-3457**Audit Contacts**

Richard Dowd (312) 886-8647

Entrance Date 11/2/1999 **Status** CAP Accepted**Exit Date** 8/29/2000 **SFA PO** Y**ACN** A05-0025**Report Type** OIG Audit

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	1/19/2001	2/20/2001	2/22/2001	2/22/2001
Final	3/30/2001			5/30/2001

Audit Objectives/Summary

To review how GAs implemented the new funding model and whether there were any program or compliance issues. The initial review, of Great Lakes, will be used to develop an audit program that the OIG will use to audit other GAs.

*Student Financial Assistance - Annual
Financial Statement Audit FY 1999*

Entrance Date **Status** CAP Accepted

Audit Objectives/Summary

Exit Date **SFA PO** Y

Service Area SFA

ACN S17-90018

Report Type OIG Audit

IRD Contacts

Bernardette Herbert (202) 377-3465
Pamela Jefferson (202) 377-3457

Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Audit Contacts

Greg Spencer

Draft
Final 2/2/2000 4/12/2000

*The Recertification Process for Foreign
Schools Needs To Be Improved*

Entrance Date 4/6/1999 **Status** CAP Accepted

Audit Objectives/Summary

Exit Date 0/21/1999 **SFA PO** Y

Determine if IPOS (1) developed and implemented adequate management controls over recertification of foreign schools and (2) (a) made the proper recertification decision considering all relevant information and (b) adequately documented the basis for the recertification decision.

Service Area Schools Channel

ACN A01-90005

Report Type OIG Audit

IRD Contacts

Pamela Jefferson (202) 377-3457
Bernardette Herbert (202) 377-3465

Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Audit Contacts

Maureen Duddy

Draft 6/29/2000 7/29/2000 8/14/2000 8/15/2000
Final 9/29/2000 1/28/2000 1/22/2000

Virtual Data Center Security Review

Entrance Date 4/21/2000 **Status** CAP Accepted

Audit Objectives/Summary

Exit Date 2/21/2000 **SFA PO** Y

Service Area CIO

ACN 11-A0015

Report Type OIG Audit

IRD Contacts

Faye Harris (202) 377-3464

Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Audit Contacts

Michele Weaver-Dugan 202-205-3371

Draft 2/14/2001
Final 3/29/2001

CAP Submitted		Total	7		
<i>Audit of Controls Over the Audit Follow-up System: Closed Recommendations</i>		Entrance Date	2/21/2000	Status	CAP Submitted
		Exit Date	7/27/2001	SFA PO	N
Service Area	OCFO	ACN	A19-B0002	Audit Objectives/Summary This audit is focused on internal audits. The audit has two objectives: 1) to determine the Department's controls to ensure that agreed upon corrective actions have been closed; and 2) to verify whether selected corrective actions have been implemented as stated in the Department's corrective action plans.	
IRD Contacts		Report Type	OIG Audit		
Dawn Dawson (202) 377-3468 Faye Harris (202) 377-3464		Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Audit Contacts		Draft	9/13/2001	9/27/2001	
Nancy Brown, Ken Curry, Lena Hunt-Ruffin		Final	9/18/2001	2/17/2001	2/13/2001
<i>Audit of Ed Disaster Recovery and backup Plans (DRP) for selected information technology systems.</i>		Entrance Date	12/7/1999	Status	CAP Submitted
		Exit Date	11/2/2000	SFA PO	N
Service Area	OCIO, CIO	ACN	A11-A0009	Audit Objectives/Summary The audit focused on 14 mission-critical systems and was conducted to determine whether the disaster recovery plans for these systems are complete, comprehensive in content, and up-to-date; and whether the plans have been properly tested.	
IRD Contacts		Report Type	OIG Audit		
Faye Harris (202) 377-3464 Martha Benjamin (202) 377-3016		Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Audit Contacts		Draft	9/28/2001		
Jack Rouch 202-260-3880		Final	1/28/2001		
<i>Electronic Records Management</i>		Entrance Date	3/28/2000	Status	CAP Submitted
		Exit Date		SFA PO	N
Service Area	OCIO, CIO	ACN	A11-A0011	Audit Objectives/Summary Determine whether Education has established adequate policies and procedures for electronic records; identify possible enhancements to electronic records management.	
IRD Contacts		Report Type	OIG Audit		
Faye Harris (202) 377-3464 Mark Love (202) 377-3024		Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Audit Contacts		Draft	3/17/2001		
Michelle Weaver-Dugan (202) 863-9526		Final	9/27/2001		

FY 2000 SFA Financial Statement Audit

Entrance Date 6/27/2000 Status CAP Submitted

Audit Objectives/Summary

Exit Date 2/7/2001 SFA PO Y

Service Area SFA

ACN A17-A0003

IRD Contacts

Pamela Jefferson (202) 377-3457
Bernardette Herbert (202) 377-3465Report Type OIG Audit
Report Date Response Due Date Extension Due Date Actual Response Date/CAP

Audit Contacts

Todd Givens (202) 205-7945

Draft 2/23/2001 2/26/2001
Final 2/28/2001 4/25/2001

To express an opinion on the financial statements of SFA as of September 30, 2000. The audit will provide reasonable assurance about whether these statements are free of material misstatement. The audit will examine the evidence supporting the amounts and disclosures in the statements; compliance with certain provisions of laws and regulations; and will assess the internal control over assets, the execution of transactions and financial reporting.

FY01 SFA Financial Statement Audit

Entrance Date 6/29/2001 Status CAP Submitted

Audit Objectives/Summary

Exit Date SFA PO Y

Service Area SFA

ACN 17-B0007

IRD Contacts

Pamela Jefferson (202) 377-3457
Bernardette Herbert (202) 377-3465Report Type OIG Audit
Report Date Response Due Date Extension Due Date Actual Response Date/CAP

Audit Contacts

Draft 2/15/2001 2/18/2002
Final 2/27/2002 4/19/2002

To express an opinion on the financial statements of SFA as of September 30, 2001. The audit will provide reasonable assurance about whether these statements are free of material misstatement. The audit will examine the evidence supporting the amounts and disclosures in the statements; compliance with certain provisions of laws and regulations; and will assess the internal control over assets, the execution of transactions and financial reporting.

Presidential Decision Directive 63 Critical Infrastructure Protection Phase I Review

Entrance Date 12/7/1999 Status CAP Submitted

Audit Objectives/Summary

Exit Date SFA PO N

Service Area OCIO, CIO

ACN A11-A0005

IRD Contacts

Faye Harris (202) 377-3464
Jesse Moya (202) 377-3469Report Type OIG Audit
Report Date Response Due Date Extension Due Date Actual Response Date/CAP

Audit Contacts

Jack Rouch 202-260-3879

Draft 8/18/2000 9/7/2000
Final 9/30/2000 1/14/2000

Determine the Department's compliance with PDD-63 and provide recommendations as appropriate.

Review of the Effectiveness of the Title IV
SFA Application Verification Process

Entrance Date 8/22/2000 Status CAP Submitted

Audit Objectives/Summary

Exit Date SFA PO Y

Service Area Schools Channel

ACN A06-A0020

Report Type OIG Audit

IRD Contacts

Jesse Moya (202) 377-3469
Mark Love (202) 377-3024

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	12/5/2001	1/4/2001		1/4/2001
Final	3/28/2002			5/24/2002

Audit Contacts

Sherri Demmel 214-880-3031 - Vanessa
Walters 512-251-8497

To determine if the Department: (1) is effectively managing the verification selection process by using the appropriate selection criteria to identify applicants with potential inaccuracies in their applications; (2) has adequate controls to ensure institutions complete verification and accurately report verification status; and (3) has procedures to evaluate and/or measure the effectiveness of the verification process.

Closed	Total	3
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Distance Education - Phase I

Entrance Date 6/7/1999 Status Closed

Audit Objectives/Summary

Exit Date 6/27/2000 SFA PO Y

Service Area Schools Channel

ACN A09-90030

Report Type OIG Audit

IRD Contacts

Bernardette Herbert (202) 377-3465
Pamela Jefferson (202) 377-3457

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft	9/7/2000			
Final	9/27/2000			

Audit Contacts

Gloria Pilotti (916) 498-6613

Phase I -- To review management controls over Distance Education, and to ensure that institutions using distance education methods meet state & accrediting requirements and standards for delivering traditional education courses.

Distance Education - Phase II

Entrance Date 6/27/2000 Status Closed

Audit Objectives/Summary

Exit Date SFA PO Y

Service Area Schools Channel

ACN A09-90030

Report Type OIG Audit

IRD Contacts

Bernardette Herbert (202) 377-3465
Mark Love (202) 377-3024

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft				
Final				

Audit Contacts

Gloria Pilotti (916) 498-6613

To conduct fieldwork at two or three selected individual institutions with different delivery methods for distance education and review their administration of Title IV funds. OIG plans to identify the institutions' policies and procedures for delivering educational courses and to assess whether those policies ensure that Title IV program requirements are met by the school and students. Initial plan was to visit Keiser College, FL and City College, Bellevue, WA

Improper Payments (Payment Process Review)

Entrance Date 0/17/2000 **Status** Closed

Audit Objectives/Summary

Exit Date **SFA PO** N

The Office of Inspector General has contracted with Ernst & Young (E&Y) to do a review of the Department's payment processes. E&Y will focus on improving processes and strengthening controls and will begin by meeting with key personnel to identify potential issues and areas of concern and by reviewing available procedures, manuals and process maps. E&Y will also use computer assisted audit techniques to test transactions, including duplicate payment testing

Service Area INTER DEP

ACN A17-B0001

IRD Contacts

Jesse Moya (202) 377-3469
Martha Benjamin (202) 377-3016

Report Type OIG Audit
Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Audit Contacts

Jean Vinglass (202) 205-9153, Eric Schaefflein (E&Y) (202) 260-7608

Draft **Final**

Draft Report

Total 1

Audit of Department Controls for Ability to Benefit Test Administration Oversight

Entrance Date 0/18/2000 **Status** Draft Report

Audit Objectives/Summary

Exit Date 4/3/2002 **SFA PO** Y

The purpose of the audit is to determine and evaluate the effectiveness of Department controls for ATB test administration oversight.

Service Area INTER DEP

ACN A03-B0001

IRD Contacts

Bernardette Herbert (202) 377-3465
Faye Harris (202) 377-3464

Report Type OIG Audit
Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Audit Contacts

Ray Mangin (215) 656-6277

Draft 5/30/2002 **Final**

Final Report

Total 1

Review of Security Posture, Policies, and Plans

Entrance Date 8/1/1999 **Status** Final Report

Audit Objectives/Summary

Exit Date 12/2/1999 **SFA PO** N

To determine the adequacy of ED's security policies and plans and its compliance with applicable requirements of the Computer Security Act, Paperwork Reduction Act, and Appendix III of OMB Circular A-130

Service Area OCIO, CIO

ACN 11-90013

IRD Contacts

Faye Harris (202) 377-3464
Jesse Moya (202) 377-3469

Report Type OIG Audit
Report Date **Response Due Date** **Extension Due Date** **Actual Response Date/CAP**

Audit Contacts

Jack Rouch 202-260-3878

Draft 2/23/1999 1/22/2000 **Final** 2/25/2000 7/31/2000

Final Report-No CAP		Total	2		
<i>Review of SFA's Internal Controls Over the Procurement of Goods and Services Using Third-Party Drafts and Purchase Cards</i>	Entrance Date	4/24/2000	Status	Final Report-No CAP	
	Exit Date	10/5/2000	SFA PO	Y	The Deputy Secretary of Education requested that OIG review the Department's internal controls related to contracts for personal property and services.
	ACN	A&I-2000-14			
	Report Type	OIG Audit			
	IRD Contacts Faye Harris (202) 377-3464 Bernardette Herbert (202) 377-3465	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft					
Audit Contacts Gerard Fahy (202) 205-5428	Final	10/5/2000			
<i>SFA Action Memorandum No. 00-01-Planned Payment to Contractor for Unauthorized Work</i>	Entrance Date		Status	Final Report-No CAP	
	Exit Date		SFA PO	N	
	ACN	00-01			
	Report Type	SFA Action Memo			
	IRD Contacts Faye Harris (202) 377-3464 Ann Clough (re-assigned)	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft		5/8/2000	6/6/2000		
Audit Contacts	Final				
OIG Closed		Total	2		
<i>Identification of Schools Not Making Title IV Refunds</i>	Entrance Date	1/9/2001	Status	OIG Closed	
	Exit Date		SFA PO	Y	To evaluate processes used by the Department to identify schools that do not make refunds of Title IV funds when students withdraw. The OIG anticipates visiting several schools to test their methodology. The OIG also plans to visit guaranty agencies to determine if they have any procedures in place to notify students that they may be eligible for a partial loan discharge based on unpaid refunds.
	ACN	A06-B0001			
	Report Type	OIG Audit			
	IRD Contacts Bernardette Herbert (202) 377-3465 Dawn Dawson (202) 377-3468	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
Draft					
Audit Contacts Tom Roznowski, (512) 267-1548	Final				

Review of SFA Implementation of the
Clinger-Cohen Act of 1996

Service Area OCIO

IRD Contacts

Pamela Jefferson (202) 377-3457
Mark Love (202) 377-3024

Audit Contacts

Denise Wempe (816) 880-4023

Entrance Date 0/24/2001 **Status** OIG Closed

Exit Date **SFA PO** Y

ACN A07-C0002

Report Type OIG Audit

	Report Date	Response Due Date	Extension Due Date	Actual Response Date/CAP
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Draft	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Final	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Audit Objectives/Summary

The OIG will determine the status of SFA's implementation of the Act. OIG anticipates issuing an information report on the status of implementation on March 31, 2002.

OIG Audit Status Reports Status Definitions

Audit In-Process

Covers the period after an entrance conference is scheduled until a draft report is issued.
Field work takes place during this period.

Draft Report

A draft audit report has been issued. Preparing a response to the draft report takes place during this period.

Final Report

A final report has been issued. If an audit had recommendations, CAP preparation takes place during this period.

Final Report –No CAP

A final report has been issued. This is the FINAL status if there were no recommendations.

Final Report –No FSA Input

A final report has been issued but FSA has no action. This is the FINAL status for this audit.

CAP Submitted

CAP prepared and submitted to OIG. However, an audit has not yet been resolved (accepted) by OIG.
Work on completing action items takes place during this period.

CAP Accepted

OIG has resolved (accepted) the CAP. Work on completing action items takes place during this period.

Suspended

OIG has advised that they have temporarily stopped work on an audit.

Closed

All CAP action items have been completed. OIG has closed the audit and OCFO has issued closure memo.
This is the FINAL status for this audit.

OIG Closed

This is the FINAL status for audits that OIG closed prior to issuing final report (includes audits where OIG stopped worked after the survey or decided not to issue a final report after issuing a draft).